## ABSTRACT OF THE DISCLOSURE

A semiconductor storage device wherein storage of two bits is implemented in one transistor and that can be further minaturized is provided. Two charge holding portions, one on each sidewall of the gate electrode, are formed so as to be independent of the gate insulating film. Thereby, the memory function carried out by the charge holding portions and the transistor operation function carried out by the gate insulating film are separated. The two charge holding portions, formed on opposite sides of the gate electrode, are separated by the gate electrode and, therefore, interference at the time of rewriting can be effectively suppressed. Accordingly, a semiconductor storage device wherein storage of two bits is implemented in one transistor and that is minaturized is provided.